

ASSISTANT INSPECTOR GENERAL'S REPORT

**TO THE HONORABLE
ALEXIS M. HERMAN
SECRETARY OF LABOR**

The *Chief Financial Officers Act of 1990* (CFO Act) requires agencies to report annually to Congress on their financial status and any other information needed to fairly present the agencies' financial position and results of operations. To meet the CFO Act reporting requirements, the United States Department of Labor (DOL), a Department of the United States Government, prepares annual financial statements, which we audit.

The objective of our audit is to express an opinion on the fair presentation of DOL's Fiscal Years (FYs) 1997 and 1996 consolidated financial statements as well as the FY 1997 financial statements of the following funds:

- Federal Employees Workers' Compensation Special Benefit Fund
- Trust Funds:
 - Unemployment
 - Longshore and Harbor Workers
 - District of Columbia
 - Black Lung Disability

Our objective also is to obtain an understanding of the Department's internal control and test its compliance with laws and regulations that could have a material effect on the financial statements.

Except as discussed in the FY 1996 Scope Restriction section below, we conducted our audits in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Bulletin 93-06, *Audit Requirements for Federal Financial Statements*, as amended. These

standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As required by OMB Bulletin 94-01, *Form and Content of Agency Financial Statements*, Note 1 to the financial statements describes the accounting policies used by the Department to prepare the financial statements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**RELATIONSHIP TO THE
SINGLE AUDIT ACT**

The financial statements for the years ended September 30, 1997 and 1996 include:

- expenses for grants, subsidies, and contributions primarily with various state and local governments and nonprofit organizations in the amounts of \$7.3 and \$7.4 billion, respectively;
- expenses for unemployment benefits incurred by state employment security agencies in the amounts of \$20.2 and \$22.5 billion, respectively;
- state employer taxes of \$21.2 and \$21.8 billion, respectively;
- net receivables for state unemployment taxes and benefit overpayments of \$.6 and \$.8 billion, respectively; and
- reimbursements from state, local, and nonprofit reimbursable employers in the amounts of \$1.2 and \$1.2 billion, respectively, for unemployment benefits paid on their behalf.

Our audits included testing these expenses, financing sources, and balances at the Federal level only. Pursuant to a mandate by Congress, the examination of these transactions below the Federal level is primarily performed by various auditors in accordance with the *Single Audit Act of 1984*, as amended and OMB Circulars A-128 and A-133. The results of those audits are reported to each Federal agency which provides direct grants, and each Federal agency is responsible for resolving findings for its awards.

FY 1996 SCOPE RESTRICTION

In accordance with the *Social Security Act*, the *Federal Unemployment Tax Act*, and the *Black Lung Benefits Act of 1977*, the United States Treasury collects Federal unemployment and coal taxes, places the collections in trust funds for the DOL, and maintains the documentation supporting the amounts collected.

We were unable to obtain independent verification or to otherwise satisfy ourselves as to the fair presentation of \$5.9 billion of Federal unemployment and \$.6 billion of coal taxes stated in the FY 1996 financial statements. The DOL does not have authority to require Treasury to provide access to their records for audit, and neither Treasury nor GAO performed audits of these revenues prior to FY 1997.

OPINIONS ON FINANCIAL STATEMENTS

We have audited the accompanying consolidated statements of financial position of the United States Department of Labor as of September 30, 1997 and 1996, and the related statements of operations and changes in net position, and cash flows for the years then ended. Also, we have audited the individual financial statements of the funds referred to above as of and for the year ended September 30, 1997. In our opinion, except for the effects of such adjustments, if any, on the 1996 financial statements as might have been determined to be necessary had we been able to obtain independent verification of the tax revenues referred to above, the financial statements referred to above present fairly, in all material respects, in conformity with the accounting policies described in Note 1:

- the financial position of the DOL as of September 30, 1997 and 1996;
- the results of operations, changes in net position, and cash flows of the DOL for the years ended September 30, 1997 and 1996; and
- the financial position of the individual funds, referred to above, as of September 30, 1997, and their results of operations and changes in net position for the year then ended.

As discussed in Notes 1 (Sections O and P) and 13 to the financial statements, for the year ended September 30, 1997, the Department changed its method of accounting for cost of pension and other retirement benefit costs paid by the Office of Personnel Management on behalf of the Department.

CONSOLIDATING SCHEDULES, OVERVIEW OF THE REPORTING ENTITY AND OTHER SUP- PLEMENTAL INFORMATION

Our audits were conducted for the purpose of forming an opinion on the 1997 and 1996 consolidated financial statements of the DOL and the 1997 financial statements of the individual funds referred to above, taken as a

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whole. The information discussed below is presented for purposes of additional analysis and is not a required part of the principal financial statements.

- The financial statements, included in the Consolidating Schedules section of the Department's annual financial statements, which are not mentioned in the second paragraph of this report, have been subjected to the auditing procedures applied in the audit of the principal financial statements and, in our opinion, are fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.
- The information in the Overview of the Reporting Entity and Supplemental Information sections of the Department's annual financial statements has not been subjected to the auditing procedures applied in the audits of the consolidated financial statements and individual financial statements and, accordingly, we express no opinion on it. This information is addressed in our assessment of internal control discussed below.

REPORT ON INTERNAL CONTROL

In planning and performing our audit of the aforementioned financial statements, we obtained an understanding of the internal control over financial reporting, compliance with laws and regulations and the existence and completeness assertions over performance reporting. The objective was to determine our auditing procedures for the purpose of expressing an opinion on the financial statements, and not to provide assurance on internal control over financial and performance reporting.

We identified certain conditions involving DOL's internal control over financial reporting, compliance with laws and regulations and performance reporting and its operation that we consider to be reportable

conditions¹ under standards established by the American Institute of Certified Public Accountants (AICPA). We have summarized these conditions below.

Our consideration of internal control over financial reporting, compliance with laws and regulations and performance reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses². However, we believe none of the reportable conditions noted is a material weakness.

REPORTABLE CONDITIONS

We identified the following conditions that we believe are reportable conditions.

Wage and Hour's Back Wage System

As previously noted in our FY 1993 and 1996 audits, the Wage and Hour Division (WHD) does not maintain sufficient control over information recorded in the back wage subsidiary system (Back Wage Collection and Disbursement System - BCDS), and certain policies and practices exercised by the regional offices preclude the use of this system as a reliable subsidiary for back wages. We found that BCDS transactions were not recorded accurately and timely, and were not complete. Of the 299 case files selected for testing, 119 or 39 percent were either misstated or the

¹ A reportable condition is a matter coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the Department's ability to record, process, summarize, and report financial or performance data consistent with the assertions of management in the financial statements and reported performance measurement information.

² A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements or performance measurement information being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

validity of the case could not be determined. Back wage cash activity remained unreconciled in FY 1997 and the problems noted in previous years continued to exist. Therefore, in our FY 1997 audit, we made additional recommendations pertaining to the need for WHD to reconcile cash activity recorded in the general ledger with that recorded in the BCDS subsidiary system.

Wage and Hour's Civil Monetary Penalties (CMP) System

In our FY 1993 audit, we recommended that WHD install a CMP tracking system which would function as a subsidiary for CMP activities and receivable balances. A new CMP system was substantially installed in FY 1997, but WHD has not yet completed the system reports or general ledger interface. Our audit of the new system detected misstatements in the CMP accounts receivable balances, caused primarily by incorrect or incomplete data entry. However, it also included cases where contested CMPs were incorrectly recorded as accounts receivable. Of the 159 cases selected for testing, 94 or 59 percent had one or more errors. We also found that beginning balances were not correctly recorded in the new system, and many cases with beginning balances were not reviewed to determine the amount, if any, which represented a valid CMP receivable. Consequently, receivables which existed in the prior year were not sufficiently accounted for when the new system was implemented.

EDP Controls

To gain assurance that information relevant to financial management produced by EDP systems is reliable, we reviewed the following systems: DOLAR\$, GCMIS, BLDTF, UTF, FECA, and SPAMIS. We noted weaknesses in the following areas:

Documentation

The hardware and application systems in FECA have not been documented with system flow charts, file interactions, interfaces with other applications, pseudo code, etc. Also, the documentation for FECA's Sequent and Mainframe applications have not been updated and are outdated. In Job Corps, there was no software development or configuration management documentation for any of the major systems supported by the Job Corps Data Center.

User Access Controls

Our audit found Black Lung personnel were granted inappropriate system access. The position description of these employees does not warrant access to the system.

During our FY 1996 audit, we noted that ETA did not restrict access to certain GCMIS modules and functions based on user profiles. ETA implemented a security module to correct this problem at the National Office, and has implemented alternative procedures, which appear acceptable, to limit user access at the Regional Offices. However, this occurred subsequent to our audit and has not been verified.

Computer Security Plans

Job Corps does not have a formal policy covering key elements of fundamental computer security, FECA's host data center has no security plan, and the security plan for DOLAR\$ is incomplete.

Termination Procedures

In Black Lung, five users had access to computer systems after they were no longer assigned to the organization. Job Corps has no formal termination procedures. FECA National Office uses a checklist when terminating an employee; however, written procedures to use the checklist do not exist.

Security Clearance

Sensitive information in Federal information systems must be protected from individuals who have not been cleared or whose background is unknown. Our audit found several instances where security clearances had not been performed on personnel considered as critical users within the DOLAR\$ system.

Separation of Duties

There are no standardized, written procedures to control input into DOLAR\$. A DOLAR\$ user entering invoice data can create a payee vendor record in the vendor master file without automatic review. Name and address information can be changed by data entry personnel. The only input verification which can be performed is a review of the input document; however, there is no requirement for this review. The risk of unauthorized payments to vendors or the input of erroneous data is possible without adequate controls.

Disaster Recovery Plans

In our FY 1995 audit, we recommended that action be taken to ensure that written disaster recovery plans be developed. However, not all agencies have developed such plans. ETA's Office of Information Resources Management (OIRM) and the Unemployment Insurance Service (UIS) still have not developed written disaster recovery plans. Also, FECA does not have an adequate plan in place.

We identified additional problems in this area during our FY 1997 audit. Recent changes in Black Lung Programs have not been tested as a part of the disaster recovery plan. Also, Job Corps' plan did not include backup provisions, nor instructions for restoring the operational system or procedures for moving operations to an off-site location.

Accounting for ETA Debt Management

ETA Debt Management activities are not integrated with the general ledger. The debt management function has several deficiencies, including: timely maintenance of subsidiary records and posting to the general ledger; controls over the receiving, logging, processing, and depositing of debt collection checks; and documentation of writeoffs and collection efforts.

Accounting for Grants

ETA Grant Accounting

ETA grant accounting has the following deficiencies:

- ETA's lack of written procedures has hampered the efficiency and effectiveness of its grants accounting function. ETA management plans to form a work group to develop standard written grants accounting policies and procedures.
- ETA utilizes the adjustment function in GCMIS to correct errors. There is no policy requiring proper support and authorization for adjustment transactions.
- ETA regional offices were not reconciling the HHS/PMS grant payment system with GCMIS records monthly. ETA issued instructions on cash reconciliation procedures, but no followup occurred to ensure implementation. Three of the four regional offices tested are still not performing monthly reconciliations.
- ETA continues to have a problem with the lack of timely recording of grantee and contractor cost information.

Accounting for Accrued Costs

We previously recommended that the cost accrual model used by ETA be redesigned to produce more accurate accruals. In response, ETA developed an accrual methodology to provide a more reasonable accrual estimate at year end for the financial statements, but permanent changes to the automated accrual system have not yet been made. We agreed

with ETA, that in light of changing reporting requirements, these programming changes should not be made until the effects of the new requirements are known. ETA has formed an interagency work group which has proposed a multi-year plan to address this recommendation.

Fines and Penalties

In our FY 1996 audit, we recommended that steps be taken to ensure that the accounting systems for OSHA, MSHA, and PWBA be able to provide transaction level detail to support billings, collections, writeoffs, accrued interest, administrative fees, and other adjustments in compliance with OMB Circular A-127. These weaknesses still exist in the OSHA and MSHA systems.

Property and Equipment

Job Corps Real and Personal Property

In past years, we have reported numerous issues related to ETA's accounting of Job Corps real and personal property. The systems used by ETA consist of manual spreadsheets, which are updated and recorded in the general ledger at year end only and not reconcilable to the cost reports submitted by Job Corps contractors.

SESA Real Property

In prior years, we reported that ETA did not maintain sufficient accountability over real property purchased with SESA grant funds in which the Department maintains a reversionary interest.

ETA has established a position to monitor and develop written guidance for recording of SESA real property. However, ETA still cannot provide a complete and up-to-date SESA inventory list or state certifications of SESA real property.

Continuing Eligibility - SSA Earnings

Departmental Property System

During our FY 1996 audit, we identified an EDP system under development in ESA that was not recorded in the Department's property system. The Department agreed to provide guidance and technical assistance to agencies concerning identifying capitalized costs associated with EDP system's development. ESA is currently reconstructing system development costs for inclusion in the Department's property system.

FECA Program

FECA Actuarial Model

We noted that modifications to FECA's actuarial model which were recommended in the FY 1996 audit were made during the current fiscal year. However, documentation of the model needs to be completed and a formal review system needs to be implemented.

Medical Bill Processing System (BPS)

As reported in our FY 1996 audit, we continue to note that improvements could be made in regard to the BPS at the district office level to ensure that medical bills are keyed correctly, that bypass codes are being properly utilized, and that procedure code modifiers are being entered properly. Also, improvements could be made to ensure that medical bills receive adequate review prior to payment.

Accounts Receivable

We continue to note that the OWCP debt management system included inaccurate accounts receivable balances due to errors in recording overpayments and assessment of interest and other posting errors.

Confirmation

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As reported in our FY 1995 and FY 1996 audits, we continue to note that improvements could be made in obtaining earnings statements from the Social Security Administration. ESA should continue to pursue a periodic automated case match with the Social Security Administration.

Chargeback Accounting

We continue to note the need for timely posting of data in the system used to account for billings to other Federal agencies for Federal Workers Compensation benefits paid by DOL on their behalf. Management developed a corrective action plan that significantly decreased this timing variance. However, management has not implemented a FECA policy to effectively monitor monthly reporting.

Longshore Program

Weaknesses were identified in the internal controls for the reporting and authorization of payments to rehabilitation service providers. The weaknesses pertain to the controls between the District Offices' submission of bills and the National Office authorization for payment, and resulted in fraudulent payments to fictitious vendors. An automated system is being developed which should improve controls in this area.

Black Lung Disability Trust Fund (BLDTF)

Interest on Repayable Advances

The rates of interest charged on advances to the Trust Fund are not in compliance with the *Black Lung Benefits Revenue Act of 1977*, as amended. The Act requires interest rates based on the average rate borne by obligations of the United States. For advances after 1981, the average rate should be based only on obligations whose remaining period to maturity is comparable to the anticipated maturity for the Black Lung advances.

In our FY 1995 audit, we noted interest rates used both before and after the 1981 amendments were based on the rate charged for

15-year obligations. The interest rate for post-1981 advances should have been limited to those obligations with comparable maturity periods, which we believe to be 30-year obligations since the program will not be in a position to repay the loans in less than 30 years. ESA disagrees with our position and plans no further action.

Actuarial Liability

Our FY 1995 audit noted that several assumptions used by the Black Lung actuarial model had not been updated recently or should otherwise be reviewed to determine if changes are necessary. ESA agreed to review and revise elements of the actuarial model. Our actuarial review indicates that the model has shown some incremental changes; however, management should continue to implement the remaining elements (age distribution, new entrant assumptions, and mortality table updates).

Unemployment Trust Fund (UTF)

Federal Employees Unemployment Compensation

In previous audits of the UTF, recommendations related to the need for establishment of an accounting system for the Federal Employment Compensation (FEC) Account were made. Management anticipates the integration of the FEC accounting system with the Department's general ledger to be completed by the end of FY 1998.

Accounts Receivable

In our FY 1996 audit, we noted the need for guidance to the agencies on the proper identification, accounting, collection, and reporting for accounts receivable.

Weaknesses still exist in accounts receivable for back wage and civil monetary penalties, and the receivable balance for OWCP is still misstated. Guidance, in the form of a policy memorandum, is expected to be issued in the near future.

Trust Fund Administrative Assessments

As initially noted in our FY 1992 audit, ETA needs supporting data to document that DOL's administrative charges to the UTF represent actual expenditures in accordance with the budget. While the implementation of the instructions issued by the OCFO began in FY 1997, completion of the corrective action plan is dependent on all agencies properly implementing the instructions.

Working Capital Fund (WCF) Cost Allocations

We noted in our FY 1992 audit the need for developing a strategy for allocating DOL Academy costs based on usage of the Academy's training services ensuring cost recoveries which are based on unit pricing of goods and services reflecting the current costs to the WCF for providing such service. During our FY 1997 audit, we found that OASAM's Human Resource Center has developed a strategy for allocating costs that will fully meet the OIG recommendation in FY 1998.

Performance Measures

We continue to note the need for adequate verification of sub-Federal data in UIS. A UIS verification process is being piloted and full implementation is planned in FY 2000.

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We noted other matters involving the internal control and its operation that will be reported to the management of DOL in a separate letter.

REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of DOL's compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts and certain other laws and regulations specified in OMB Bulletin 93-06, as amended, including the requirements referred to in the *Federal Financial Management Improvement Act of 1996 (FFMIA)*. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests of compliance with the laws and regulations described in the preceding paragraph disclosed instances of noncompliance with the following laws and regulations that are required to be reported under *Government Auditing Standards* and OMB Bulletin 93-06, as amended, which are described below.

Wage and Hour's Back Wage System

Under the provisions of various labor standards laws, back wages are determined and collected by ESA for remittance to the affected employees or, if the employees cannot be located, to the U.S. Treasury. Back wages collected are held in a special deposit account for a period of time prescribed by law, after which they revert to Treasury.

Although WHD has revised its policies on the period of time before reverting funds to Treasury, as of September 30, 1997, there was approximately \$4.3 million on deposit that has not been distributed to employees (primarily from the San Francisco and Philadelphia regions), and should have been reverted to the U.S. Treasury.

ETA Debt Management

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ETA does not charge administrative costs and penalties to its debtors, as required by the *Debt Collection Act of 1982*, and has not documented the circumstances under which administrative costs and penalties should not be charged.

ETA Grant Closeout Process

Although ETA has made progress in reducing the backlog of open grants/contracts, ETA still has a large number of grants/contracts which need to be closed. In addition, ETA has not established procedures to ensure that grantees submit closeout information timely.

Use of Unapproved OMB Forms by ETA

ETA has been using expired grantee reporting forms for the Migrant/Seasonal Farmworker program.

Establishment of Advisory Council by UTF

During FY 1997, we noted that the Advisory Council on Unemployment Compensation (ACUC), required by the *Social Security Act*, has not been reestablished.

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Under FFMIA, we are required to report whether DOL's financial management systems substantially comply with the Federal financial management systems requirements, applicable accounting standards, and the United States Standard General Ledger at the transaction level. To meet this requirement, we performed tests of compliance using the implementation guidance for FFMIA issued by OMB on September 9, 1997.

The results of our tests disclosed instances, listed below and detailed in Appendix A, where certain subsidiary DOL financial management systems did not substantially

- transactions are executed in accordance with management's

comply with one or more of the three requirements discussed in the preceding paragraph:

- Wage and Hour's Back Wage and Civil Monetary Penalties systems,
- ETA's debt management subsidiary system (Rbase),
- MSHA's and OSHA's penalty tracking systems, and
- Job Corps' real and personal property systems.

Noncompliance issues include: complete, timely, reliable and consistent information not provided; financial information not processed effectively and efficiently; a complete and adequate audit trail not provided; and transaction detail supporting SGL accounts not readily available.

MANAGEMENT'S RESPONSIBILITIES

Management is responsible for:

- These financial statements, the overview of the reporting entity, and the supplemental information.
- Establishing and maintaining internal control over financial reporting, compliance with laws and regulations and performance reporting. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that:
 - obligations and costs are in compliance with applicable laws and regulations;
 - funds, property, and other assets are safeguarded against waste, loss, and unauthorized use or misappropriation;

authorization;

- assets, liabilities, revenues, and expenditures applicable to DOL operations are properly recorded in order to maintain accountability and to permit the preparation of a) financial statements in accordance with the basis of accounting used by the Department, and b) other financial and statistical reports; and
 - data that support related performance measures are properly recorded and accounted for to permit preparation of reliable and complete performance information.
- Complying with laws and regulations applicable to DOL and each fund.

AUDITORS' RESPONSIBILITIES

Our responsibilities are to:

- Express an opinion on the consolidated financial statements and the financial statements of the individual funds referred to above, based on our audit.
- Obtain an understanding of DOL's internal control over financial reporting and compliance, and report the results of this review, including the extent to which noted weaknesses may materially affect the financial statements taken as a whole.
- Obtain an understanding of DOL's internal control over performance measurement data as it relates to the existence and completeness assertion; assess related risks, but not test the underlying data; and report matters considered to be reportable conditions, as defined above.
- Perform tests of DOL's compliance with certain provisions of laws and regulations and report the results of our tests, including any noncompliance that could materially affect the financial statements.

Because of inherent limitations in any internal control, errors, irregularities, losses, noncompliance, or misstatements may nevertheless

occur and not be detected. Also, projection of any evaluation of the internal control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the effectiveness of the design and operation of policies and procedures may deteriorate.

To fulfill these responsibilities, we:

- Reviewed the appropriate reports of: GAO, DOL, OIG, and other previously issued reports relative to the scope of our financial statement audit.
- Obtained an understanding of management's process for evaluating and reporting on internal control and accounting systems as required by the *Federal Managers' Financial Integrity Act* (FMFIA). We also compared the material weaknesses reported in the Department's FMFIA report that relate to the financial statements under audit to the reportable conditions found during the evaluation we conducted of the Department's internal control. However, our objective was not to provide an opinion on overall compliance with such provisions.
- Obtained an understanding of the design of relevant internal control policies and procedures and whether they had been placed in operation.
- Assessed control risk³.
- Performed tests of significant controls on a selected basis.
- Tested compliance with selected provisions of laws and regulations which may materially affect the financial statements and certain other laws and regulations designated by the Office of Management and Budget in Bulletin 93-06, as amended, including the requirements referred to in

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Control risk assesses the likelihood that a material misstatement would occur (inherent risk) and not be prevented or detected on a timely basis by the Department's internal controls.

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the *Federal Financial Management Improvement Act of 1996* (FFMIA).

- Reviewed internal controls pertaining to the existence and completeness assertions for systems producing performance measures in DOL's overview of the reporting entity.
- Examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements.
- Assessed the accounting principles used and significant estimates made by management.
- Evaluated the overall financial statement presentation.

This report is intended for the information of the U.S. Department of Labor management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

JOHN J. GETEK
Assistant Inspector General for Audit

February 6, 1998
